



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sutter
Yuba City, California**

**Date: October 17, 2003
Filing Ref: SUT04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit 2A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|--|
| 1. Employee Fringe Benefits | 7. Fleet Management (ISF) |
| 2. County Counsel | 8. Information Technology (ISF) |
| 3. Personnel | 9. Worker's Compensation Insurance (ISF) |
| 4. Central Services | 10. General Liability Insurance (ISF) |
| 5. Insurance | |
| 6. External Audit | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SUTTERBY Robert E. StarkRobert E. Stark, CPA

Name

Auditor-Controller

Title

October 27, 2003

Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**BY Michael J. Haveyfor Michael J. Havey, Chief
Bureau of Payments

Division of Accounting and Reporting

11/5/03

Date

Negotiated by Michael Ramirez
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

EXHIBIT 2A. SUTTER COUNTY COST PLAN ESTIMATE FOR USE IN FISCAL YEAR 2004

DEPT. NO.	DEPARTMENT NAME	ACTUAL ALLOCATION TOTAL 01/02 COSTS (\$)	CARRY FORWARD (\$)	TOTAL 2003/2004 CLAIMABLE COSTS (\$)
ALLOCATION TO COUNTY DEPARTMENTS				
1101	9. Board of Supervisors	77,506	52,138	129,643
1105	10. Clerk of the Board	6,086	498	6,585
1203	11. Assessor	73,562	(19,080)	54,483
1204	12. Revenue Collection	12,960	(332)	12,629
1502	13. Elections	29,640	422	30,062
1600	14. Sheriff-Communications	51,118	2,087	53,204
1920	15. Public Works	69,268	26,777	96,046
1922	16. Water Resources	18,769	(12,558)	6,210
2103	17. Sheriff's Court Bailiffs	14,476	4,920	19,395
2105	18. District Attorney-Criminal	57,367	(6,200)	51,167
2106	19. Public Defender	2,663	337	2,999
2108	20. Child Support Services	252,182	100,341	352,523
2112	21. Consolidated Courts	17,111	198	17,308
2201	22. Sheriff-Coroner	382,463	56,377	438,839
2205	23. Sheriff-Boat Patrol	17,207	4,241	21,448
2208	24. Sheriff-Live Oak Contract	25,628	2,870	28,498
2301	25. Sheriff-County Jail	380,236	38,999	419,234
2302	26. Anti-Drug Abuse Enforcement	4,462	(143)	4,320
2304	27. Probation	104,948	10,369	115,318
2306	28. Victim-Witness Assistance	26,650	17,190	43,840
2401	29. Fire/Emergency Svcs/Haz Mat	19,830	(6,215)	13,614
2601	30. Agricultural Commissioner	113,257	(2,491)	110,765
2701 21	31. Community Svcs Dept. Wide	73,070	51,573	124,643
2701 22	32. Community Svcs Bldg Inspectn	8,087	(4,041)	4,046
270123/24	33. Community Svcs Planning	126,911	48,186	175,097
2701 25	34. Community Svcs Environ Hlth	22,636	(1,847)	20,788
2701 26	35. Community Svcs Animal Cntrl	21,276	(11,487)	9,789
2706	36. Recorder	44,930	(793)	44,138
2709	37. Pub. Guardian/Conservator	8,259	4,008	12,266
2710	38. County Clerk	4,838	(988)	3,849
3100	39. Road	69,552	(20,304)	49,249
3200	40. County Airport	28,341	(6,048)	22,293
3300	41. Transportation Development	37	(4)	34
4102	42. Mental Health	589,894	107,296	697,190
4103	43. Health	306,980	23,338	330,317
4120	44. Human Services Admin	69,081	62,073	131,154
4121	45. Family Intervention Team	5,678	2,461	8,139
5101	46. Welfare	565,300	79,102	644,402
6201	47. County Library	158,307	39,205	197,513
6301	48. Bi-County Farm Advisor	33,477	2,466	35,942
7101	49. Parks and Recreation	51,695	(16,795)	34,900
7201	50. Community Memorial Museum	88,761	53,256	142,018
7203	51. Vets Memorial Community Bldg	52,636	(42,706)	9,929
0050	52. Trial Court Agency	240,751	(6,868)	233,884
0051	53. Children & Families First Comm	3,028	0	3,028
0080	54. Fleet Management ISF	43,083	11,087	54,169
0081	55. Information Technology ISF	72,293	15,503	87,796
0090	56. Liability Insurance ISF	16,224	(29,778)	(13,553)
0091	57. Workers' Comp. Ins. ISF	7,436	(986)	6,450
0301	58. County Service Area G	11,918	0	11,918
0305	59. County Service Area F	30,297	3,368	33,666
0309	60. County Service Area C	1,316	(2,522)	(1,206)
0311	61. County Service Area D	1,143	(1,326)	(184)
0565	62. Superintendent of Schools	49,394	(25,114)	24,280
VARIOUS	63. All Other Departments	22,714	(58,586)	(35,872)
	64. Unallowable	2,855	(35,400)	(32,546)
	65. Non-County Agencies	64,990	56,552	121,541
	TOTAL ALLOCATION	4,654,575	564,624	5,219,199

Please refer to Exhibit 2C. for the detailed allocations to each department listed above.

EXHIBIT 2B. SUTTER COUNTY COST PLAN CARRY FORWARD COMPUTATION, YEAR ENDED JUNE 30, 2002

DEPT. NO.	DEPARTMENT NAME	ACTUAL ALLOCATION TOTAL 01/02 COSTS (\$)	ESTIMATE BASED ON 99/00 ACTUAL COSTS* (\$)	ADJUSTMENTS FOR NEW DEPARTMENTS (\$)	DIFFERENCE AMOUNT TO CARRY FORWARD (\$)
ALLOCATION TO COUNTY DEPARTMENTS					
1101	9. Board of Supervisors	77,506	25,368	0	52,138
1105	10. Clerk of the Board	6,086	5,588	0	498
1203	11. Assessor	73,562	92,642	0	(19,080)
1204	12. Revenue Collection	12,960	13,292	0	(332)
1502	13. Elections	29,640	29,218	0	422
1600	14. Sheriff-Communications	51,118	49,031	0	2,087
1920	15. Public Works	69,268	42,491	0	26,777
1922	16. Water Resources	18,769	31,327	0	(12,558)
2103	17. Sheriff's Court Bailiffs	14,476	9,556	0	4,920
2105	18. District Attorney-Criminal	57,367	63,567	0	(6,200)
2106	19. Public Defender	2,663	2,326	0	337
2108	20. Child Support Services	252,182	151,841	0	100,341
2112	21. Consolidated Courts	17,111	16,913	0	198
2201	22. Sheriff-Coroner	382,463	326,086	0	56,377
2205	23. Sheriff-Boat Patrol	17,207	12,966	0	4,241
2208	24. Sheriff-Live Oak Contract	25,628	22,758	0	2,870
2301	25. Sheriff-County Jail	380,236	341,237	0	38,999
2302	26. Anti-Drug Abuse Enforcement	4,462	4,605	0	(143)
2304	27. Probation	104,948	94,579	0	10,369
2306	28. Victim-Witness Assistance	26,650	9,460	0	17,190
2401	29. Fire/Emergency Svcs/Haz Mat	19,830	26,045	0	(6,215)
2601	30. Agricultural Commissioner	113,257	115,748	0	(2,491)
2701 21	31. Community Svcs Dept. Wide	73,070	21,497	0	51,573
2701 22	32. Community Svcs Bldg Inspectn	8,087	12,128	0	(4,041)
270123/24	33. Community Svcs Planning	126,911	78,725	0	48,186
2701 25	34. Community Svcs Environ Hlth	22,636	24,483	0	(1,847)
2701 26	35. Community Svcs Animal Cntrl	21,276	32,763	0	(11,487)
2706	36. Recorder	44,930	45,723	0	(793)
2709	37. Pub. Guardian/Conservator	8,259	4,251	0	4,008
2710	38. County Clerk	4,838	5,826	0	(988)
3100	39. Road	69,552	89,856	0	(20,304)
3200	40. County Airport	28,341	34,389	0	(6,048)
3300	41. Transportation Development	37	41	0	(4)
4102	42. Mental Health	589,894	482,598	0	107,296
4103	43. Health	306,980	283,642	0	23,338
4120	44. Human Services Admin	69,081	7,008	0	62,073
4121	45. Family Intervention Team	5,678	3,217	0	2,461
5101	46. Welfare	565,300	486,198	0	79,102
6201	47. County Library	158,307	119,102	0	39,205
6301	48. Bi-County Farm Advisor	33,477	31,011	0	2,466
7101	49. Parks and Recreation	51,695	68,490	0	(16,795)
7201	50. Community Memorial Museum	88,761	35,505	0	53,256
7203	51. Vets Memorial Community Bldg	52,636	95,342	0	(42,706)
0050	52. Trial Court Agency	240,751	247,619	0	(6,868)
0051	53. Children & Families First Comm	3,028	0	3,028	0
0080	54. Fleet Management ISF	43,083	31,996	0	11,087
0081	55. Information Technology ISF	72,293	56,790	0	15,503
0090	56. Liability Insurance ISF	16,224	46,002	0	(29,778)
0091	57. Workers' Comp. Ins. ISF	7,436	8,422	0	(986)
0301	58. County Service Area G	11,918	0	11,918	0
0305	59. County Service Area F	30,297	26,929	0	3,368
0309	60. County Service Area C	1,316	3,838	0	(2,522)
0311	61. County Service Area D	1,143	2,469	0	(1,326)
0565	62. Superintendent of Schools	49,394	74,508	0	(25,114)
VARIOUS	63. All Other Departments	22,714	81,300	0	(58,586)
	64. Unallowable	2,855	38,255	0	(35,400)
	65. Non-County Agencies	64,990	8,438	0	56,552
TOTAL CARRY FORWARD ALLOCATION		4,654,575	4,075,005	14,946	564,624

* Approved in 2001/02 Cost Plan may include rounding adjustments to reconcile to the total 1999/00 Actual Costs. Information Technology fund 0081 Adjustment from Schedule 2A of 2001/02 Cost Plan applied to 1999/00 Actual Costs.

EXHIBIT 2C. SUTTER COUNTY COUNTYWIDE COST PLAN SUMMARY FOR THE YEAR ENDED JUNE 30, 2002

ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS

DEPT. NO.	DEPARTMENT NAME	COUNTY ADMINISTRATOR (\$)	AUDITOR-CONTROLLER (\$)	TREASURER-TAX COLLECTOR (\$)	PERSONNEL DEPARTMENT (\$)	PURCHASING (\$)
ALLOCATION TO COUNTY DEPARTMENTS						
1101	9. Board of Supervisors	1,754	2,599	64	2,795	368
1105	10. Clerk of the Board	730	910	11	1,163	0
1203	11. Assessor	8,504	11,816	140	13,552	1,291
1204	12. Revenue Collection	1,080	4,158	287	1,722	0
1502	13. Elections	1,544	3,000	48	2,460	370
1600	14. Sheriff-Communications	6,890	9,362	100	10,980	1,120
1920	15. Public Works	2,624	3,599	50	4,182	6,476
1922	16. Water Resources	5,837	1,984	30	2,147	531
2103	17. Sheriff's Court Bailiffs	2,933	3,186	24	4,674	242
2105	18. District Attorney-Criminal	6,637	12,383	219	10,578	2,030
2106	19. Public Defender	379	1,401	74	604	161
2108	20. Child Support Services	21,147	122,040	9,154	33,701	1,935
2112	21. Consolidated Courts	0	1,339	37	0	0
2201	22. Sheriff-Coroner	18,986	27,796	342	30,257	15,724
2205	23. Sheriff-Boat Patrol	1,431	2,035	27	2,281	891
2208	24. Sheriff-Live Oak Contract	2,540	3,820	43	4,048	1,690
2301	25. Sheriff-County Jail	19,491	31,339	491	31,062	807
2302	26. Anti-Drug Abuse Enforcement	1,095	1,616	7	1,744	0
2304	27. Probation	12,433	16,745	222	19,814	5,867
2306	28. Victim-Witness Assistance	1,095	1,638	44	1,744	354
2401	29. Fire/Emergency Svcs/Haz Mat	1,123	2,170	38	1,789	207
2601	30. Agricultural Commissioner	8,742	14,195	170	13,932	1,561
2701 21	31. Community Svcs Dept. Wide	3,648	3,371	116	5,814	4,470
2701 22	32. Community Svcs Bldg Inspectn	1,095	2,284	24	1,744	16
270123/24	33. Community Svcs Planning	53,104	5,369	55	4,659	0
2701 25	34. Community Svcs Environ Hlth	2,189	4,099	34	3,489	691
2701 26	35. Community Svcs Animal Cntrl	1,965	4,182	166	3,131	1,208
2706	36. Recorder	1,473	2,451	43	2,348	161
2709	37. Pub. Guardian/Conservator	1,473	1,697	36	2,348	1,042
2710	38. County Clerk	744	1,090	13	1,185	81
3100	39. Road	12,258	20,653	383	16,169	4,698
3200	40. County Airport	365	1,423	39	581	323
3300	41. Transportation Development	0	32	3	0	0
4102	42. Mental Health	53,857	92,721	1,387	85,830	20,280
4103	43. Health	24,206	43,108	846	38,576	6,671
4120	44. Human Services Admin	31,247	2,778	38	2,639	6,544
4121	45. Family Intervention Team	1,459	1,634	15	2,326	0
5101	46. Welfare	52,820	101,293	13,254	83,683	12,495
6201	47. County Library	11,394	13,425	309	18,159	16
6301	48. Bi-County Farm Advisor	898	1,387	35	1,431	258
7101	49. Parks and Recreation	0	1,145	53	0	404
7201	50. Community Memorial Museum	1,544	1,666	36	2,460	0
7203	51. Vets Memorial Community Bldg	0	1,202	50	0	161
0050	52. Trial Court Agency	16,488	46,217	794	960	0
0051	53. Children & Families First Comm	86	1,462	52	190	1,211
0080	54. Fleet Management ISF	3,662	21,090	473	5,837	7,347
0081	55. Information Technology ISF	9,063	16,277	178	10,936	750
0090	56. Liability Insurance ISF	0	1,197	16	0	0
0091	57. Workers' Comp. Ins. ISF	505	5,868	17	805	242
0301	58. County Service Area G	11,858	55	3	0	0
0305	59. County Service Area F	5,571	13,258	463	8,878	1,793
0309	60. County Service Area C	0	1,191	78	0	0
0311	61. County Service Area D	0	1,032	63	0	0
0565	62. Superintendent of Schools	0	41	15,953	0	0
VARIOUS	63. All Other Departments	0	9,361	274	0	1,016
	64. Unallowable	0	46	4	0	0
	65. Non-County Agencies	13,708	15,709	1,025	534	2,277
	TOTAL ALLOCATION	443,674	718,952	47,948	499,942	115,779

EXHIBIT 2C. SUTTER COUNTY COUNTYWIDE COST PLAN SUMMARY, CONTINUED

ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS

DEPT. NO	DEPARTMENT NAME	BUILDING MAINTENANCE (\$)	CENTRAL SERVICES (\$)	COUNTY COUNSEL (\$)	OTHER COSTS (\$)	TOTAL 01/02 COSTS (\$)
1101	9. Board of Supervisors	55,850	461	0	13,615	77,506
1105	10. Clerk of the Board	2,065	50	0	1,158	6,086
1203	11. Assessor	25,534	5,081	1,970	5,674	73,562
1204	12. Revenue Collection	1,696	1,653	0	2,364	12,960
1502	13. Elections	9,535	1,469	0	11,214	29,640
1600	14. Sheriff-Communications	0	(46)	0	22,711	51,118
1920	15. Public Works	45,624	174	0	6,540	69,268
1922	16. Water Resources	551	17	0	7,672	18,769
2103	17. Sheriff's Court Bailiffs	2,866	0	0	551	14,476
2105	18. District Attorney-Criminal	21,742	225	0	3,553	57,367
2106	19. Public Defender	0	0	0	43	2,663
2108	20. Child Support Services	43,709	12,825	0	7,671	252,182
2112	21. Consolidated Courts	0	0	0	15,735	17,111
2201	22. Sheriff-Coroner	127,606	1,794	47,972	111,984	382,463
2205	23. Sheriff-Boat Patrol	0	0	0	10,543	17,207
2208	24. Sheriff-Live Oak Contract	0	0	0	13,488	25,628
2301	25. Sheriff-County Jail	146,208	345	0	150,491	380,236
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	4,462
2304	27. Probation	32,355	405	0	17,108	104,948
2306	28. Victim-Witness Assistance	21,389	364	0	22	26,650
2401	29. Fire/Emergency Svcs/Haz Mat	3,710	37	0	10,756	19,830
2601	30. Agricultural Commissioner	47,642	797	0	26,217	113,257
2701 21	31. Community Svcs Dept. Wide	44,934	1,002	0	9,714	73,070
2701 22	32. Community Svcs Bldg Inspectn	1,720	248	0	956	8,087
270123/24	33. Community Svcs Planning	11,424	743	45,253	6,305	126,911
2701 25	34. Community Svcs Environ Hlth	7,576	379	0	4,179	22,636
2701 26	35. Community Svcs Animal Cntrl	5,470	1,018	0	4,135	21,276
2706	36. Recorder	27,746	2,107	0	8,600	44,930
2709	37. Pub. Guardian/Conservator	63	152	0	1,446	8,259
2710	38. County Clerk	906	232	0	587	4,838
3100	39. Road	9,887	194	0	5,311	69,552
3200	40. County Airport	6,484	54	0	19,071	28,341
3300	41. Transportation Development	0	0	0	2	37
4102	42. Mental Health	279,303	2,985	0	53,531	589,894
4103	43. Health	129,242	3,569	0	60,761	306,980
4120	44. Human Services Admin	24,167	6	0	1,662	69,081
4121	45. Family Intervention Team	241	0	0	3	5,678
5101	46. Welfare	221,021	18,013	43,229	19,492	565,300
6201	47. County Library	92,868	959	0	21,177	158,307
6301	48. Bi-County Farm Advisor	16,352	529	0	12,586	33,477
7101	49. Parks and Recreation	49,626	98	0	368	51,695
7201	50. Community Memorial Museum	80,869	242	0	1,946	88,761
7203	51. Vets Memorial Community Bldg	33,238	(8)	0	17,992	52,636
0050	52. Trial Court Agency	166,897	7,918	0	1,477	240,751
0051	53. Children & Families First Comm	0	(2)	0	29	3,028
0080	54. Fleet Management ISF	4,353	53	0	268	43,083
0081	55. Information Technology ISF	31,125	324	0	3,641	72,293
0090	56. Liability Insurance ISF	0	0	15,002	10	16,224
0091	57. Workers' Comp. Ins. ISF	0	(9)	0	8	7,436
0301	58. County Service Area G	0	0	0	2	11,918
0305	59. County Service Area F	0	81	0	253	30,297
0309	60. County Service Area C	0	0	0	47	1,316
0311	61. County Service Area D	0	10	0	38	1,143
0565	62. Superintendent of Schools	25,875	0	0	7,525	49,394
VARIOUS	63. All Other Departments	3,688	282	0	8,093	22,714
	64. Unallowable	90	0	0	2,714	2,855
	65. Non-County Billings	0	465	31,272	0	64,990
	TOTAL ALLOCATION	1,863,248	67,296	184,697	713,039	4,654,575